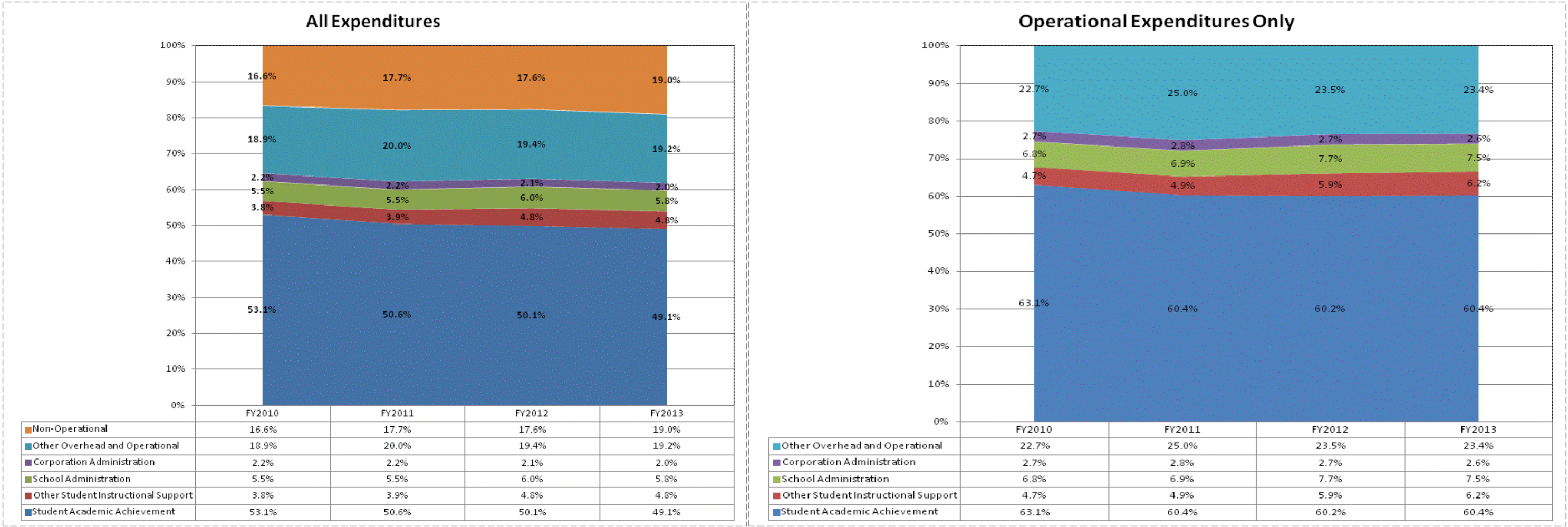


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Whitley Co Cons Schools (8665)

Whitley Co Cons Schools (8665)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$19,089,227	53.7%	\$18,230,380	49.7%	\$17,703,236	50.1%	\$17,577,117	49.1%
Student Instructional Support	\$2,831,801	8.0%	\$3,112,049	8.5%	\$3,828,639	10.8%	\$3,803,319	10.6%
Overhead and Operational	\$7,355,292	20.7%	\$8,244,949	22.5%	\$7,610,046	21.5%	\$7,595,917	21.2%
Nonoperational	\$6,281,536	17.7%	\$7,088,645	19.3%	\$6,219,516	17.6%	\$6,809,772	19.0%
Grand Total	\$35,557,856		\$36,676,023		\$35,361,437		\$35,786,126	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	61.6%	58.2%	60.9%	59.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Whitley Co Cons Schools (8665)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$537,478	\$674,356	\$806,999	N/A	50%	20%
11100 Regular Programs; Elementary	\$4,044,114	\$5,431,691	\$5,106,158	\$4,997,757	24%	-8%	-2%
11200 Regular Programs; Middle/Junior High	\$2,387,249	\$3,331,779	\$2,946,318	\$2,966,690	24%	-11%	1%
11300 Regular Programs; High School	\$2,479,518	\$3,428,831	\$3,352,444	\$3,347,316	35%	-2%	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$80,487	\$110,885	\$111,260	N/A	38%	0%
11420 Vocational Education; Agriculture B	\$81,558	\$113,157	\$122,295	\$119,603	47%	6%	-2%
11450 Vocational Education; Consumer and Homemaking	\$161,452	\$255,117	\$176,714	\$178,088	10%	-30%	1%
11470 Vocational Education; Business Education	\$1,079	\$2,489	\$596	\$1,185	10%	-52%	99%
11510 Vocational Education; Cooperative Education	\$127,312	\$241,453	\$166,172	\$166,377	31%	-31%	0%
11630 Regular Programs; Alternative Education Programs; High School	\$13,499	\$0	\$1,503	\$0	-100%	N/A	-100%
12110 Gifted And Talented; Gifted and Talented	\$9,159	\$41,583	\$41,110	\$25,536	179%	-39%	-38%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$51,082	\$93,123	N/A	N/A	82%
12350 Physical Impairment; Homebound	\$1,762	\$11,565	\$26,438	\$12,111	> 500%	5%	-54%
12520 Culturally Different; Compensatory	\$0	\$2,491	\$1,052	\$1,603	N/A	-36%	52%
12610 Learning Disability	\$0	\$0	\$11,653	\$0	N/A	N/A	-100%
12810 Special Education Preschool	\$73,886	\$122,317	\$161,665	\$189,403	156%	55%	17%
12900 Other Special Programs	\$1,302,119	\$1,867,997	\$1,826,746	\$1,850,693	42%	-1%	1%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$9,664	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$19,409	\$15,682	\$1,040	\$0	-100%	-100%	-100%
14200 Summer School Programs; Middle/Junior High School	\$2,536	\$2,580	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$54,110	\$19,989	\$2,547	\$2,189	-96%	-89%	-14%
16200 Preventive Remediation	\$316,484	\$503,615	\$345,764	\$377,264	19%	-25%	9%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$332,397	\$89,779	\$94,062	\$119,005	-64%	33%	27%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$0	\$91,317	N/A	N/A	N/A
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$22,840	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$12,125	\$31,980	\$31,980	\$0	-100%	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$11,509	\$5,392	\$48,569	\$48,986	326%	> 500%	1%
22130 Improvement of Instruction; Instructional Staff Training	\$60,771	\$23,308	\$194,232	\$190,033	213%	> 500%	-2%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,184	\$7,990	\$5,522	\$6,233	-13%	-22%	13%
22220 Library/Media Services; School Library	\$291,708	\$381,119	\$103,843	\$122,696	-58%	-68%	18%
22230 Library/Media Services; Audiovisual	\$16,793	\$15,148	\$9,732	\$11,059	-34%	-27%	14%
22290 Library/Media Services; Other Educational Media Services	\$147,689	\$254,839	\$195,381	\$202,998	37%	-20%	4%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$91,555	\$461,198	\$404,223	\$434,670	375%	-6%	8%
22360 Instruction, Related Technology; Network Support	\$788,925	\$779,254	\$1,022,734	\$695,213	-12%	-11%	-32%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$535	\$209	N/A	N/A	-61%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$32,293	\$32,727	\$21,439	\$0	-100%	-100%	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$214,429	\$137,345	\$444,447	\$384,661	79%	180%	-13%
26497 2007 Account Code - Teachers Retirement Fund	\$766,627	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$13,858,915	\$18,230,380	\$17,703,236	\$17,577,117	27%	-4%	-1%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$1,226	\$0	\$0	\$0	-100%	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$20,660	\$29,702	\$41,940	\$33,260	61%	12%	-21%
21130 Attendance and Social Work Services; Social Work Services	\$0	\$2,899	\$1,631	\$0	N/A	-100%	-100%
21220 Guidance Services; Counseling Services	\$439,780	\$672,302	\$626,914	\$655,355	49%	-3%	5%
21230 Guidance Services; Appraisal Services	\$29,285	\$33,713	\$25,688	\$26,150	-11%	-22%	2%
21320 Health Services; Medical Services	\$110	\$30	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$115,407	\$210,620	\$207,711	\$210,485	82%	0%	1%
21390 Health Services; Other Health Services	\$3,333	\$4,384	\$2,280	\$2,143	-36%	-51%	-6%
21410 Psychological Services; Service Area Direction	\$60,421	\$89,941	\$94,268	\$94,368	56%	5%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Whitley Co Cons Schools (8665)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$106,223	\$155,335	\$183,841	\$250,633	136%	61%	36%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$0	\$1,339	\$0	N/A	N/A	-100%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$328,283	\$361,314	N/A	N/A	10%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$182,701	\$91,608	N/A	N/A	-50%
24100 Office of The Principal	\$1,456,333	\$1,837,848	\$2,054,237	\$2,011,817	38%	9%	-2%
24900 Other Support Services, School Administration	\$24,395	\$75,275	\$77,806	\$66,185	171%	-12%	-15%
Student Instructional Support Total	\$2,257,173	\$3,112,049	\$3,828,639	\$3,803,319	68%	22%	-1%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$39,007	\$52,232	\$61,968	\$65,910	69%	26%	6%
23150 Board of Education; Legal Services	\$33,198	\$20,020	\$18,279	\$7,246	-78%	-64%	-60%
23160 Board of Education; Promotion Expenses	\$2,679	\$6,655	\$3,813	\$2,861	7%	-57%	-25%
23210 Executive Administration; Office of The Superintendent	\$283,038	\$380,821	\$205,454	\$202,042	-29%	-47%	-2%
23290 Executive Administration; Other Executive Administration Services	\$8,000	\$8,132	\$7,867	\$7,890	-1%	-3%	0%
25110 Fiscal Services; Office of The Business Manager	\$65,541	\$105,311	\$116,304	\$116,557	78%	11%	0%
25120 Fiscal Services; Service Area Direction	\$43,198	\$61,036	\$61,467	\$63,407	47%	4%	3%
25140 Fiscal Services; Receiving and Disbursing Funds	\$32,460	\$46,402	\$49,867	\$51,182	58%	10%	3%
25150 Fiscal Services; Payroll Services	\$34,541	\$42,636	\$45,765	\$45,525	32%	7%	-1%
25160 Fiscal Services; Financial Accounting	\$8,695	\$8,430	\$9,495	\$9,920	14%	18%	4%
25191 Other Fiscal Services; Refund of Revenue	\$3,227	\$4,072	\$4,805	\$3,420	6%	-16%	-29%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$8,117	\$7,441	\$4,686	N/A	-42%	-37%
25300 Printing, Publishing, and Duplicating Services	\$60,619	\$65,416	\$50,995	\$50,143	-17%	-23%	-2%
25600 Public Information Services	\$0	\$0	\$2,910	\$0	N/A	N/A	-100%
25710 Personnel Services; Supervision of Personnel Services	\$72,206	\$592	\$0	\$0	-100%	-100%	N/A
25730 Personnel Services; Personnel Services	\$0	\$43,527	\$46,234	\$48,992	N/A	13%	6%
25750 Personnel Services; Health Services	\$5,402	\$8,543	\$4,456	\$0	-100%	-100%	-100%
25790 Personnel Services; Other Professional Services	\$0	\$1,930	\$1,975	\$1,975	N/A	2%	0%
25890 Other Technology Services	\$0	\$50,771	\$55,143	\$47,859	N/A	-6%	-13%
25920 Ditch Assessments	\$784	\$190	\$28	\$25	-97%	-87%	-11%
25940 Settlements	\$0	\$5,000	\$0	\$0	N/A	-100%	N/A
25950 Other Assessments	\$8,280	\$937	\$41	\$41	-100%	-96%	0%
25990 Other Support Services, Central	\$23,115	\$25,394	\$1,113	\$1,223	-95%	-95%	10%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,184,058	\$2,848,000	\$2,506,836	\$2,543,472	16%	-11%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$96,911	\$112,622	\$105,811	\$116,058	20%	3%	10%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$413,714	\$413,328	\$343,952	\$335,755	-19%	-19%	-2%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,825	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$158,829	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,725	\$3,182	\$5,335	\$5,980	4%	88%	12%
26600 Operation and Maintenance of Plant Services; Security Services	\$11,515	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$239,724	\$170,296	\$203,974	\$216,046	-10%	27%	6%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$25,689	\$26,124	\$85,025	\$15,498	-40%	-41%	-82%
27010 Student Transportation; Service Area Direction	\$103,942	\$151,476	\$162,952	\$173,397	67%	14%	6%
27100 Student Transportation; Vehicle Operation	\$603,389	\$880,422	\$934,993	\$942,915	56%	7%	1%
27200 Student Transportation; Monitoring Services	\$35,412	\$63,880	\$57,826	\$63,042	78%	-1%	9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$353,385	\$598,783	\$698,606	\$675,323	91%	13%	-3%
27400 Student Transportation; Purchase of School Buses	\$445,140	\$710,118	\$343,094	\$339,698	-24%	-52%	-1%
27500 Student Transportation; Insurance on Buses	\$92,071	\$44,903	\$46,276	\$43,920	-52%	-2%	-5%
27700 Student Transportation; Contracted Transportation Services	\$1,167	\$909	\$2,035	\$1,460	25%	61%	-28%
27900 Student Transportation; Other Student Transportation Services	\$32,769	\$31,822	\$30,509	\$36,566	12%	15%	20%
27910 Student Transportation; Bus Driver Training	\$3,765	\$5,084	\$3,464	\$4,205	12%	-17%	21%
31100 Food Services Operations; Service Area Direction	\$39,836	\$67,012	\$58,951	\$54,159	36%	-19%	-8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Whitley Co Cons Schools (8665)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
31200 Food Services Operations; Food Preparation and Dispensing	\$438,660	\$603,662	\$666,890	\$685,750	56%	14%	3%
31300 Food Services Operations; Food Delivery	\$0	\$261	\$617	\$582	N/A	123%	-6%
31400 Food Services Operations; Food Purchases	\$494,056	\$566,579	\$597,179	\$610,883	24%	8%	2%
31900 Other Food Services	\$334	\$322	\$302	\$309	-7%	-4%	2%
Overhead and Operational Total	\$6,505,906	\$8,244,949	\$7,610,046	\$7,595,917	17%	-8%	0%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$10,050	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$48,531	\$70,636	\$75,502	\$63,083	30%	-11%	-16%
33300 Civic Services	\$316	\$6,469	\$895	\$1,005	218%	-84%	12%
33400 Athletic Coaches	\$252,362	\$312,814	\$280,447	\$284,339	13%	-9%	1%
33990 Other Community Services; Other	\$0	\$0	\$2,342	\$2,300	N/A	N/A	-2%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$155,000	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$94,943	\$16,974	\$30,635	\$25,969	-73%	53%	-15%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$24,200	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$753,935	\$702,142	\$341,082	\$951,441	26%	36%	179%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$308,326	\$308,326	\$154,163	N/A	-50%	-50%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$81,214	\$87,751	\$89,213	N/A	10%	2%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,072	\$5,288	\$0	N/A	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$8,724	\$11,639	\$14,725	\$10,206	17%	-12%	-31%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$51,706	\$95,635	\$74,085	\$82,890	60%	-13%	12%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$171,922	\$200,190	\$211,337	\$140,999	-18%	-30%	-33%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$107,605	\$144,007	\$146,497	\$59,898	-44%	-58%	-59%
51100 Debt Services; Principal on Debt; Bonds	\$34,867	\$189,867	\$360,000	\$375,000	> 500%	98%	4%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$384,479	\$155,000	\$0	\$0	-100%	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$50,042	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$148,294	\$257,199	\$240,639	N/A	62%	-6%
52200 Debt Services; Interest on Debt; Temporary Loans	\$97,247	\$77,730	\$0	\$0	-100%	-100%	N/A
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$151,190	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,048,868	\$2,835,000	\$2,623,000	\$2,816,000	-30%	-1%	7%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,418,447	\$1,400,406	\$1,308,422	N/A	-8%	-7%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$134,186	N/A	N/A	N/A
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$19,977	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$207	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$6,089,962	\$7,088,645	\$6,219,516	\$6,809,772	12%	-4%	9%
Prorated By Fund							
26491 2007 Account Code - PERF	\$401,427	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,252,569	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$140,507	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$4,973,147	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,411	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$74,840	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$6,845,900	\$0	\$0	\$0	N/A	N/A	N/A